

MARCH 12, 1816.

---

Read twice and committed to the committee of the whole House,  
on the report of the committee of Ways and Means, on the sub-  
ject of Revenue.

---

## A Bill

*To regulate the duties on Imports and Tonnage, and to provide suit-  
able buildings for transacting the business of the Customs.*

1     *Be it enacted by the Senate and House of Representatives of*  
2     *the United States of America, in Congress assembled, That*  
3     from and after the thirtieth day of June, one thousand eight  
4     hundred and sixteen, the duties heretofore laid by law, on goods,  
5     wares, and merchandise, imported into the United States, shall  
6     cease and determine, and there shall be levied, collected, and  
7     paid, the several duties hereinafter mentioned, that is to say :

8     *First.* A duty of seven and a half per centum ad valorem, on  
9     all dying drugs and materials for composing them, not subject  
10    to other rates of duty ; gum arabic, gum senegal, salt petre ;  
11    jewelry, gold, silver, and other watches, and clocks, or parts of

12 either, and of the frames of clocks of whatever materials made ;  
 13 gold and silver lace, embroidery and epaulettes ; precious  
 14 stones and pearls of all kinds, set or not set ; bristol stones or  
 15 paste work, and all articles composed chiefly of gold, silver,  
 16 pearl and precious stones ; and laces of thread, silk, and cotton.

17 *Second.* A duty of fifteen per centum ad valorem, on all ar-  
 18 ticles not free, and not subject to any other rate of duty.

19 *Third.* A duty of twenty per centum ad valorem, on linens  
 20 of all descriptions, linen cambrics, lacons, hempen cloth, sail  
 21 cloth, Russian and German linens ; stockings and gloves of  
 22 thread, silk, wool, or cotton ; silks, satins, and all articles of  
 23 which silk is the material of chief value ; printing types ;  
 24 and printed books.

25 *Fourth.* A duty of twenty-five per centum ad valorem, on  
 26 woolen manufactures of all descriptions, or of which wool is  
 27 the material of chief value ; and cotton manufactures of all  
 28 descriptions, or of which cotton is the material of chief value ;

29 *Provided,* That all cotton cloths, or cloths of which cotton is  
 30 the material of chief value, (excepting nankeens imported di-  
 31 rectly from China,) the original cost of which at the place  
 32 whence imported, shall be less than twenty-five cents per  
 33 square yard, shall be taken and deemed to have cost twenty-  
 34 five cents per square yard, and shall be charged with duty ac-  
 35 cordingly.

36 *Fifth.* A duty of twenty-two per centum ad valorem, on

37 all articles manufactured from brass, copper, iron, steel, pew-  
 38 ter, lead, or tin, or of which these metals or either of them is  
 39 the material of chief value ; brass and iron wire, cutlery, pins,  
 40 needles, buttons, and buckles of all kinds ; gilt, plated, and ja-  
 41 panned wares of all kinds ; cannons, muskets, fire-arms, and  
 42 side-arms.

43 *Sixth.* A duty of thirty per centum ad valorem, on china-  
 44 ware, earthen-ware, stone-ware, porcelain, and glass manu-  
 45 factures other than window glass ; bonnets and caps for wo-  
 46 men, fans, feathers, ornaments for head dresses, artificial  
 47 flowers, millinery of all sorts ; hats, or caps of wool, fur, lea-  
 48 ther, chip, straw or silk ; cosmetics, washes, balsams, per-  
 49 fumes ; painted floor cloths, mats of grass or flags ; sallad oil,  
 50 pickles, capers, olives, mustard, comfits or sweetmeats pre-  
 51 served in sugar or brandy ; and wafers.

52 *Seventh.* A duty of thirty-five per centum ad valorem, on  
 53 cabinet wares, and all manufactures of wood ; carriages of all  
 54 descriptions and parts thereof ; leather, and all manufactures  
 55 of leather, or of which leather is the material of chief value ;  
 56 saddles, bridles, harness ; paper of every description, paste  
 57 board, paper hangings, blank books, parchment, vellum ;  
 58 brushes, canes, walking sticks, whips ; and clothing ready made.

59 *Eighth.* The following duties, severally and specifically :  
 60 On ale, beer, and porter, in bottles, twenty cents per gallon ;  
 61 on ale, beer, and porter, imported otherwise than in bottles,

62 ten cents per gallon; on alum, one dollar per hundred  
 63 weight; on almonds, three cents per pound; on black glass  
 64 quart bottles, one hundred and forty-four cents per groce;  
 65 on boots, one dollar per pair; on bristles, three cents per  
 66 pound; on playing cards, thirty cents per pack; on tarred  
 67 cables and cordage, three cents per pound; on untarred cor-  
 68 dage, yarns, twine, packthread, and seines, four cents per  
 69 pound; on tallow candles, three cents per pound; on wax  
 70 and spermaceti candles, six cents per pound; on Chinese  
 71 cassia, six cents per pound; on cinnamon, twenty-five cents  
 72 per pound; on cloves, twenty-five cents per pound; on  
 73 cheese, nine cents per pound; on chocolate, six cents per  
 74 pound; on cocoa, four cents per pound; on coal, five cents  
 75 per heaped bushel; on copperas, one dollar per hundred  
 76 weight; on copper rods, bolts, or nails, and composition  
 77 rods, bolts, or nails, four cents per pound; on coffee, five  
 78 cents per pound; on cotton, three cents per pound; on  
 79 currants, three cents per pound; on figs, three cents per  
 80 pound; on foreign caught fish, one dollar per quintal; on  
 81 mackerel, one dollar and fifty cents per barrel; on salmon, two  
 82 dollars per barrel, and on all other pickled fish, one dollar per  
 83 barrel; on window-glass, not above eight inches by ten inches  
 84 in size, two dollars and fifty cents per hundred square feet; on  
 85 the same, not above ten inches by twelve inches in size, two  
 86 dollars and seventy-five cents per hundred square feet; on the

87 same, if above ten inches by twelve inches in size, three dol-  
 88 lars and twenty-five cents per hundred square feet; on glue,  
 89 five cents per pound; on gunpowder, six cents per pound; on  
 90 hemp, one dollar and fifty cents per hundred weight; on iron  
 91 in bars and bolts, excepting iron manufactured by rolling, se-  
 92 venty-five cents per hundred weight; on iron in sheets, rods,  
 93 and hoops, and in bars or bolts, when manufactured by rolling,  
 94 and on anchors, one dollar and fifty cents per hundred weight;  
 95 on indigo, fifteen cents per pound; on lead, in pigs, bars, or  
 96 sheets, one cent per pound; on red and white lead, dry or  
 97 ground in oil, three cents per pound; on mahogany, twelve  
 98 cents per cubic foot; on mace, one dollar per pound; on mo-  
 99 lasses, five cents per gallon; on nails, three cents per pound;  
 100 on nutmegs, sixty cents per pound; on pepper, eight cents per  
 101 pound; on pimento, six cents per pound; on plums and prunes  
 102 three cents per pound; on muscatel raisins, and raisins in jars  
 103 and boxes, three cents per pound; on all other raisins, two  
 104 cents per pound; on salt, twenty cents per bushel of fifty-six  
 105 pounds; on steel, one dollar per hundred weight; on segars,  
 106 two dollars and fifty cents per thousand; on spirits, from  
 107 grain, of first proof, forty-two cents per gallon; of second  
 108 proof, forty-five cents per gallon; of third proof, forty-eight  
 109 cents per gallon; of fourth proof, fifty-two cents per gallon;  
 110 of fifth proof, sixty cents per gallon; above fifth proof, seven-  
 111 ty-five cents per gallon; on spirits from other materials than

112 grain, of first and second proof, thirty-eight cents per gallon ;  
 113 of third proof, forty-two cents per gallon ; of fourth proof,  
 114 forty-eight cents per gallon ; of fifth proof, fifty-seven cents  
 115 per gallon ; above fifth proof, seventy cents per gallon ; on  
 116 shoes and slippers of silk, thirty cents per pair ; on shoes and  
 117 slippers of leather, twenty-five cents per pair ; on shoes and  
 118 slippers for children, fifteen cents per pair ; on spikes, two  
 119 cents per pound ; on soap, three cents per pound ; on brown  
 120 sugar, four cents per pound ; on white clayed or powdered  
 121 sugar, six cents per pound ; on lump sugar, nine cents per  
 122 pound ; on loaf sugar, and on sugar candy, twelve cents per  
 123 pound ; on snuff, twelve cents per pound ; on tallow, one cent  
 124 per pound ; on tea, directly from China, as follows, viz. bohea,  
 125 twelve cents per pound ; souchong and other black, twenty-  
 126 five cents per pound ; imperial, gunpowder, and gomee, fifty  
 127 cents per pound ; hyson and young hyson, forty cents per  
 128 pound ; hyson skin and other green, twenty-eight cents per  
 129 pound ; on teas, from any other place than China, as follows,  
 130 viz. bohea, fourteen cents per pound ; souchong and other  
 131 black, thirty-four cents per pound ; imperial, gunpowder, and  
 132 gomee, sixty-eight cents per pound ; hyson and young hyson,  
 133 fifty-six cents per pound ; hyson-skin and other green, thirty-  
 134 eight cents per pound ; on tin plates, one dollar and fifty cents  
 135 per box of one hundred square feet ; on manufactured tobacco,  
 136 other than snuff and segars, ten cents per pound ; on whiting,

137 and Paris white, one cent per pound; on umbrellas or para-  
 138 sols of silk, two dollars each; on umbrellas, or parasols of  
 139 other materials, one dollar each; on frames or sticks for um-  
 140 brellas or parasols, seventy-five cents each; on wine, as fol-  
 141 lows, viz. on Malmsey-Madeira, and London particular Ma-  
 142 deira, one dollar per gallon; on other Madeira, eighty cents  
 143 per gallon; on Burgundy, Champaign, Rhenish, and Tokay,  
 144 seventy-five cents per gallon; on Sherry and St. Lucar, sixty  
 145 cents per gallon; on claret, and other wine, not enumerated  
 146 when imported in bottles or cases, seventy cents per gallon;  
 147 on Lisbon, Oporto, and other wines of Portugal, and on those  
 148 of Sicily, fifty cents per gallon; on Teneriffe, Fayal, and other  
 149 wines of the Western Islands, forty cents per gallon; on all  
 150 other wines when imported otherwise than in cases and bot-  
 151 tles, twenty-five cents per gallon.

1     SEC. 2. *And be it further enacted,* That the following arti-  
 2 cles shall be imported into the United States free of duties;  
 3 that is to say, all articles imported for the use of the United  
 4 States; philosophical apparatus, instruments, or books, paint-  
 5 ings, statues, casts, or engravings, specially imported for the  
 6 use of any incorporated society, for philosophical or literary  
 7 purposes, and for the use of any seminary of learning; spe-  
 8 cimens in natural history, mineralogy, botany, and anatomical  
 9 preparations, models of machinery and other inventions,

10 plants and trees ; wearing apparel and other personal baggage  
 11 in actual use, and the implements or tools of trade of persons  
 12 arriving in the United States ; regulus of antimony ; bark of  
 13 the cork-tree, unmanufactured ; animals imported for breed ;  
 14 burr-stones, unwrought ; bullion ; clay, unwrought ; copper,  
 15 imported in any shape for the use of the mint ; copper and  
 16 brass, in pigs, bars, or plates, suited to the sheathing of ships ;  
 17 old copper and brass, and old pewter ; tin, in pigs or bars ;  
 18 furs, undressed, of all kinds ; raw hides and skins ; lapis cala-  
 19 minaris ; plaster of Paris ; rags of any kind of cloth ; sulphur  
 20 or brimstone ; Brazil wood, braziletto, red wood, camwood,  
 21 fustic, logwood, Nicaragua, and other die woods ; wood, un-  
 22 manufactured, of any kind, except mahogany ; zinc, teute-  
 23 nague or spelter ; and olive oil, in casks containing not less  
 24 than one hundred gallons.

1 **Sec. 3.** *And be it further enacted,* That an addition of  
 2 twelve and a half per centum shall be made to the several  
 3 rates of duties above specified and imposed, in respect to all  
 4 goods, wares, and merchandise, which after the said thirtieth  
 5 day of June, one thousand eight hundred and sixteen, shall  
 6 be imported in ships or vessels not of the United States : *Pro-*  
 7 *vided,* That this additional duty shall not apply to goods,  
 8 wares, and merchandise imported in ships or vessels not of the  
 9 United States, entitled by treaty or by any act or acts of Con-



gress, to be entered in the ports of the United States, on the payment of the same duties as are paid on goods, wares, and merchandise, imported in ships or vessels of the United States.

SEC. 4. *And be it further enacted,* That there shall be allowed a drawback of the duties, by this act imposed, on goods, wares, and merchandise imported into the United States, upon the exportation thereof within the time, and in the manner prescribed by the existing laws, subject to the following provisions, that is to say: That there shall not be an allowance of the drawback of duties in the case of goods imported in foreign vessels from any of the dominions, colonies, or possessions of any foreign power, to and with which the vessels of the United States are not permitted to go and trade; that there shall not be an allowance of the drawback of duties for the amount of the additional duty of twelve and a half per centum by this act imposed on goods imported in vessels not of the United States; that there shall not be an allowance of the drawback in the case of foreign dried and pickled fish, and other salted provisions, fish oil or playing cards; that there shall be deducted and retained from the amount of the duties on goods exported with the benefit of drawback (other than spirits) five per centum; and that there shall be retained in the case of spirits exported with the benefit of drawback, two cents per gallon upon the quantity of spirits, and also three

22 per centum on the amount of duties payable on the importa-  
 23 tion thereof. But, nevertheless, these provisions shall not  
 24 be deemed in anywise to impair any rights and privileges,  
 25 which have been or may be acquired by any foreign na-  
 26 tion, under the laws and treaties of the United States, upon  
 27 the subject of exporting goods from the United States, with  
 28 the benefit of a drawback of the duties payable upon the im-  
 29 portation thereof.

1 SEC. 5. *And be it further enacted,* That the duty on the  
 2 tonnage of vessels, and the bounties, allowances, and draw-  
 3 backs in the case of exporting pickled fish, of the fisheries of  
 4 the United States, in the case of American vessels employed  
 5 in the fisheries, and in the case of exporting sugar refined with-  
 6 in the United States, shall be, and continue the same as the  
 7 existing law provides. *Provided always,* That this provision  
 8 shall not be deemed in anywise to impair any rights and pri-  
 9 vileges, which have been, or may be acquired by any foreign  
 10 nation, under the laws and treaties of the United States, rela-  
 11 tive to the duty of tonnage on vessels.

1 SEC. 6. *And be it further enacted,* That there shall be es-  
 2 tablished a fund, for erecting and maintaining custom-houses,  
 3 ware-houses, and stores, at the principal ports of entry of the  
 4 United States, from the following sources; that is to say:  
 5 from the sum to be deducted and retained, as by this act pro-

6 vided, in all cases of the exportation of goods, for the benefit  
 7 of the drawback of duties; and from a duty or charge of twen-  
 8 ty-five cents, upon every permit granted for the unlading of  
 9 goods imported into the United States, in any vessel, from any  
 10 foreign port or place, to be paid by the party making entry, be-  
 11 fore he receives the permit, which duty or charge is hereby  
 12 imposed, and authorized to be collected and received. And  
 13 it shall be the duty of the collectors respectively, to keep and  
 14 return to the Treasury of the United States, a separate account  
 15 of the said fund, to be entitled "Ware-house money." And  
 16 the said fund shall be applied from time to time by the President  
 17 of the United States, to the erection of custom-houses, ware-  
 18 houses, and stores, for the purposes of collecting and securing  
 19 the revenue, at such places, and in such manner, as he shall  
 20 deem most expedient.

1     *SEC. 7. And be it further enacted,* That the existing laws  
 2 shall extend to, and be in force for the collection of the duties  
 3 imposed by this act, on goods, wares, and merchandise, im-  
 4 ported into the United States; and for the allowance of the  
 5 drawbacks, and bounties by this act authorized, as fully and  
 6 effectually, as if every regulation, restriction, penalty, forfeit-  
 7 ure, provision, clause, matter and thing, in the existing laws  
 8 contained had been inserted in, and re-enacted by this act.  
 9 And that all acts, and parts of acts, which are contrary to this  
 10 act, and no more, shall be and the same are hereby repealed.